

Exhibit A



Orlando | Capital Plaza II | 301 East Pine Street | Suite 975 | Orlando, Florida 32801
Phone: 407-849-6400 | Fax: 407-849-6700

April 20, 2017

Mr. Mike Koufakis
Star Automotive Group
205-11 Northern Boulevard
Bayside, NY 11361

Via Email: mkoufakis@gmail.com

Re: Forensic Accounting Services

Dear Mr. Koufakis:

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. By signing this engagement letter we have assumed that you are the person from whom we shall receive all inquiries and requests. If this is not a correct assumption, please furnish us with the name of the individual with whom this work should be coordinated.

We will perform the following services:

FORENSIC ACCOUNTING SERVICES

You have requested our professional forensic accounting services with respect to the employee theft that occurred at the Star Automotive Group dealerships. We will prepare schedules to be presented to the local law enforcement authorities to assist in determining the amount of theft loss. We will also perform a test for accuracy of the balance sheet accounts and to conduct an internal control study of both the accounting and computer systems. Our engagement to provide these services will be conducted in accordance with consulting standards established by the American Institute of Certified Public Accountants. We will not audit, compile, or review the financial statements, income tax returns, or other data, and we cannot and will not express an opinion or any form of assurance on them.

During the course of our engagement, it may be necessary for us to prepare written reports that support our conclusions. Any and all studies, reports, or other information gathered, collected, or prepared by us in connection with our engagement under this agreement shall be your property, shall be promptly communicated to you, and shall be delivered to you upon your request or upon completion of our services under this agreement. We shall undertake no work under this agreement unless specifically requested to do so by you.

If anyone subpoenas any information or materials related to this engagement which is in our custody or control, we will inform you. Should you request us to take any legal action to seek protection against disclosure of such information or materials, you will either retain legal counsel to represent us, or will indemnify us for all costs and expenses, including attorney's fees and expenses.

It is our policy to retain our working papers for a period of seven years from the date of last service. We will not retain original client records, which will be returned at the completion of this engagement at your expense.



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Our customary practice in these types of engagements is to receive a retainer in the amount of \$50,000 before commencing work. This retainer will be applied toward payment of our final invoice in connection with this engagement. Any amount remaining will be refunded.

Our fees for these services will be \$35,000 per week. This fee will allow for no less than four highly qualified staff for a full working week and is at substantially discounted hourly rates. It is anticipated that the engagement could take as long as 2 months. Any travel costs will be waived.

We will bill you directly for our professional services and expenses on at least a monthly basis. All invoices are due and payable upon presentation. A 1½ percent per month service charge (which is an annual rate of 18%) will be added to all balances not paid within thirty (30) days of billing. We reserve the right to discontinue our work until balances are paid in full, or satisfactory arrangements have been approved. If it is necessary to incur any legal or other expenses in connection with the collection of our fees, you will be responsible for these expenses and fees.

If information becomes known that would make our continued involvement in this engagement inappropriate, we reserve the right to withdraw from this engagement. In addition, we will refuse to perform any requested act that we deem a violation of law, public policy, or our professional ethical standards, and may, as a result, withdraw from the engagement without penalty.

This engagement and any actions that may arise shall be governed by the laws of the State of Florida and be brought in the judicial districts in which the headquarters of Rosenfield and Company, PLLC is located.

Whenever possible, each provision of this agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision hereof shall be ineffective, or invalid, such ineffectiveness or invalidity shall be only to the extent of such prohibition or invalidity, without invalidating the remainder of the provision or the remaining provisions of this agreement, which shall otherwise remain in full force and effect. The agreements of you and Rosenfield and Company, PLLC contained in this engagement letter shall survive the completion or termination of this engagement.

Because of the importance of management's representations, you agree to release Rosenfield and Company, PLLC and its personnel from any liability and costs relating to our services under this letter attributable to any misrepresentation by management.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of the letter in the space indicated and return it to our office.

We want to express our appreciation for this opportunity to work with you.

Sincerely,


Rosenfield and Company, PLLC

ACKNOWLEDGED:

By: _____

Date: _____